K

1946

File No. B. Finance/46

Legal Department

B **BRANCH**

Subject:—

A Bill to amend the Bombay Finance Act, 1932

[Secs. 2, 20 and 21]

L'Bom. Act No IX of 1946.

P=8
E

File No. B. Finance/46.

Gen. 194 e.

318-B

Office of the R.L.A.

A revised draft Bill is sent herewith.

2. The subject matter of the Bill falls under entries Nos. 41, 42, 43B and 51 in List II and entry No. 15 in List III in the Seventh Schedule to the Government of India Act, 1935. The subject matter of Part IV of the Bombay Finance Act, 1932, falls inter alia, under entry 13 of List III in the Seventh Schedule t the Government of India Act, 1935. It contains provisions which are repugnant to the Indian Stamp Act, 1899, which is an existing Indian law relating to this entry. The provisions of Clause 2 of the Bill inasmuch as they provide for continuance of these provisions in Part IV of the Bombay Finance Act, 1932, by one year more from 31 st March 1946, are repugnant to the provisions of the said existing Indian law. The Bill will have, therefore, to be reserved for the consideration of the Governor General under section 107(2) of the Government of India Act, 1935.

3. The statement at page 5 as slightly amended is in order.

4. The draft notification on page 7 ante, as formally amended, is in order.

5. 'A' of S.A.'s note at p.2.- The remission of the tax in respect of specified properties is to be given by rules to be made under section 29 of the Act. Such a rule has already been made under G.N.,R.D., No. 1031/39, dated the 4th July 1939. The rule made is of general nature and would automatically be in force in the areas to which Part VI of the Act is now extended. The view taken by S.A. is correct.

6. A revised draft notification is sent here with in place of the draft at page 9.

Remembrancer of Legal Affairs.

D.O. to S.A., No. A.L.-Genfl., dated 25/1/1946.

1607

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3 No 127-Court

CONFIDENTIAL.
VERY URGENT.

Legal Department,
Bombay Castle, 20th March

From

P.N. Moos, Esquire, Bar-at-Law, I.C.S.,
Secretary to the Government of Bombay

To

The Secretary to the Governor of Bombay.

Subject :- A Bill to amend the Bombay Finance Act, 1932.

Sir,

With reference to your Memorandum No. C...329 dated the 18th February 1946, addressed to the Finance Department, on the above subject, I am directed to forward herewith a copy of the Bill to amend the Bombay Finance Act, 1932, prepared by His Excellency the Governor under paragraph (2) of the Proclamation dated the 4th November 1939 issued by him under section 93 of the Government of India Act, 1935.

2. By Bombay Act IV of 1945, the operation of the Bombay Finance Act, 1932, was extended upto 31st March 1946. - Bombay Act IV of 1945 was reserved for the consideration of the Governor General with reference to paragraph (2) of the Proclamation and section 107(2) of the Government of India Act, 1935. The Assent of the Governor General to that Act was communicated to this Department by your letter No. 201(102) dated the 8th March 1945. The present Bill purports to extend the operation of the Bombay Finance Act, 193.., for a further period of one year i.e. till 31st March 1947.

3. The subject-matter of the Bill falls under entries Nos. 1, 42, 48B and 51 in List II and entry No. 13 in List III in the Seventh Schedule to the Government of India Act, 1935. The subject-matter of Part IV of the Bombay Finance Act, 1932, falls inter alia under entry 13 of List III in the Seventh Schedule to the Govt. of India Act, 1935. It contains provisions which are repugnant to the Indian Stamp Act, 1899; which ~~is~~ is an existing Indian law relating to this entry. The provisions of clause 2 of the Bill, inasmuch as they provide for continuance of these provisions in Part IV of the Bombay Finance Act, 1932, by one year more from 31st March 1946, are repugnant to the provisions of the said existing Indian law. The Bill will have, therefore, to be reserved for the consideration of the Governor General with reference to paragraph (2) of the Proclamation and section 107(2) of the Government of India Act, 1935.

4. I also forward herewith six spare copies of the Bill, out of which five copies are ~~fre-r-~~ for ~~for~~ transmission to the Secretary to the Governor General (Public).

5. It is requested that His Excellency the Governor General may be moved to give his assent to the Bill so as to enable this Government to publish the assent before 31st March 1946 as the old Act expires on that day and the new Act must come into force on that date.

I have the honour to be,

Sir,

Your most obedient servant,

Secretary to the Goverment of Bombay,
Legal Department.

Through the
Joint Secretary to the
Government of Bombay,
Finance Department.

ACTS.
Publication of the
Bombay Finance (Amendment) Act,
1946.

GOVERNMENT OF BOMBAY.
Legal Department,
Resolution No. 2384.
Bombay Castle, 28th March 1946.

Letter to the Secretary to the Governor, No. 127. Confl. dated the 20th March 1946.

Letter from the Secretary to the Governor, No. G.J. 954, dated the 27th March 1946, informing that the Governor General assented to the Bombay Finance (Amendment) Bill, 1946, on the 26th March 1946.

RESOLUTION:- The law should be published as Bombay Act No. IX of 1946, in the Bombay Government Gazette, dated the 29th March 1946.

2. The Act should be translated into Marathi, Gujarati, Kannada and Hindustani (in Urdu and Devnagari script) and the translations should be published in the Bombay Government Gazette.

3. A copy of the Act should be forwarded to the Finance Department.

By order of the Governor of Bombay,

Sd/-
M.G. Monani-
Assistant Remembrancer of Legal Affairs,

To

The Manager,
Yervada Prison Press, Poona (with a request that 15 Gazette copies of the Act may be forwarded to the Legal Department).

The Finance Department,

The Finance Department,

The Oriental Translator to Government:

The Secretary tothe Bombay Legislative Council,

The Secretary to the Bombay Legislative Assembly.

With five copies.

With a copy of the Act.

SSH / 16/7/56.

No. G.S. 1040

Office of the Governor's Secretary,

Government House

From

G. G. Drewe, Esquire, OBE.ICS.

Secretary to the Governor of Bombay.

To

The Secretary to Government,

Legal Department,

Bombay, 2nd April 1946.

Subject: The Bombay Finance (Amendment) Bill, 1946.

Sir,

In continuation of my letter No. G.S. 954 dated 27th March 1946, on the above subject, I am directed to forward herewith the copy of the Bombay Finance (Amendment) Bill, 1946, with His Excellency the Governor-General's assent signified thereon.

Your obedient servant,

for Secretary to the Governor of Bombay.

SSM / 16/7/56.

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Bom Act

~~GOVERNOR'S BILL~~ No. IX OF 1946.

A Bill to Amend the Bombay Finance Act, 1932.

Bom. II of 1932.

WHEREAS it is expedient to amend the Bombay Finance Act, 1932, for the purposes hereinafter appearing;

AND WHEREAS the Governor of Bombay has assumed to himself under the Proclamation dated the 4th November 1939 issued by him under section 93 of the Government of India Act, 1935, all powers vested by or under the said Act in the Provincial Legislature;

26 Geo. 5 Ch. 2.

NOW, THEREFORE, in exercise of the said powers, the Governor of Bombay is pleased to make the following Act:—

Short title and commencement.

1. (*1*) This Act may be called the Bombay Finance (Amendment) Act, 1946.

(*2*) It shall come into force on the 31st day of March 1946.

Amendment of section 2 of Bom. II of 1932.

Bom. II of 1932.

2. In sub-section (*3*) of section 2 of the Bombay Finance Act, 1932 (hereinafter called the said Act) for the word "fourteen" the word "fifteen" shall be substituted.

Amendment of section 20 of Bom. II of 1932.

3. In section 20 of the said Act—

(*i*) to clause (*ii*), the words "and of the Poona City and Poona Suburban borough municipalities" shall be added;

(*ii*) in clause (*v*), for the words "Cantonment of Ahmedabad" the words "Cantonments of Ahmedabad, Poona and Kirkee" shall be substituted.

Amendment of section 21 of Bom. II of 1932.

4. In sub-clause (*c*) of clause (*1*) and clause (*7*) of section 21 of the said Act for the words "area of the Cantonment of Ahmedabad" the words "areas of the Cantonments of Ahmedabad, Poona and Kirkee," shall be substituted.

Amendment of section 24 of Bom. II of 1932.

5. In section 24 of the said Act—

(*i*) to clause (*b*) of sub-section (*1*) the following shall be added, namely:—

"and in the areas of the Cantonments of Poona and Kirkee, by the Collector of Poona"; and

(*ii*) in clause (*b*) of sub-section (*2*), for the words "area of the Cantonment of Ahmedabad," the words "areas of the Cantonments of Ahmedabad, Poona and Kirkee," shall be substituted.

Amendment of section 24A of Bom. II of 1932.

6. In sub-section (*1*) of section 24A of the said Act, after the word "Ahmedabad" the words "or Poona" shall be inserted.

STATEMENT.

The Bombay Finance Act, 1932, containing provisions for the imposition of an electricity duty, enhanced stamp duties and court-fees and the Urban Immovable Property tax expires on 31st March 1946. Government has decided that these imposts should continue for another year at the existing rates and that the Urban Immovable Property tax should be extended to the Poona City and Poona Suburban borough municipalities and the Cantonments of Poona and Kirkee at the rates levied in the Municipal borough of Ahmedabad.